

FILED

JUN 17 2013

Clerk, U.S. District Court
District Of Montana
Helena

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MONTANA
BILLINGS DIVISION**

THOMAS L. IDE,

Petitioner,

vs.

UNITED STATES INTERNAL
REVENUE SERVICE, and
CASSANDRA CADDELL, Revenue
Agent,

Respondents.

No. CV 13-57-BLG-SEH

ORDER

On April 23, 2013, United States Magistrate Judge Carolyn Ostby entered Findings and Recommendations¹ in this matter. Plaintiff did not file objections. No review is required of proposed findings and recommendations to which no objection is made. Thomas v. Arn, 474 U.S. 140, 149-152 (1986). However, this

¹ Docket No. 6.

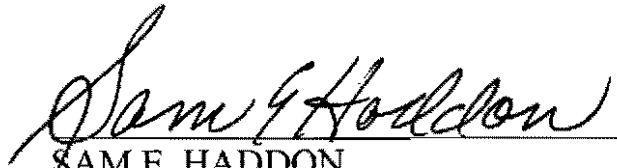
Court will review Magistrate Judge Ostby's Findings and Recommendation for clear error.

Upon review, I find no clear error in Magistrate Judge Ostby's Findings and Recommendations and adopt them in full.

ORDERED:

1. Respondents' Motion to Dismiss² is GRANTED.
2. Ide's Petition to Quash IRS Summons³ is DISMISSED.
3. The Clerk is directed to enter judgment accordingly.

DATED this 17th day of June, 2013.


SAM E. HADDON
United States District Judge

² Document No. 3.

³ Document No. 1.